

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

**FEDERAL TRANSIT ADMINISTRATION FUND** - This fund accounts for money received from the Urban Mass Transportation Administration and related expenditures for the operation of a transportation system for the elderly and handicapped and various capital expenditures for transportation related projects.

**STREET MAINTENANCE FUND** - This fund accounts for money received from the Street Maintenance Fee to be used for the maintenance, rehabilitation, and repair of existing city streets.

**U.S. ARMY CORPS OF ENGINEERS - JOHNSON CREEK** - This fund accounts for money received from the U.S. Army Corps of Engineers for the buy-out of structures within the 25-year flood zone and the creation of recreational features along Johnson Creek.

**TEXAS DEPARTMENT OF TRANSPORTATION FUND** - This fund accounts for money received from the State Department of Highways and Public Transportation and summarizes related expenditures for statewide transportation enforcement programs.

**U.S. DEPARTMENT OF JUSTICE FUND** - This fund accounts for money received from the U.S. Department of Justice to be used for providing additional police officers.

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND** - This fund accounts for money received from the Federal Department of Housing and Urban Development through the block grant program. These funds are used to help the City as a whole and specific sectors for various projects as allowable in the grant funding guidelines.

**HOME INVESTMENT PARTNERSHIP FUND** - This fund accounts for money received from the Federal Department of Housing and Urban Development through the HOME program grant. These funds are to expand the supply of decent, affordable housing for the low and very-low income families in Arlington.

**SUPPORTIVE HOUSING FUND** - This fund accounts for money received from the Federal Department of Housing and Urban Development through the supportive housing program. These funds are used to help the City provide funding assistance for employment, education, life skills, and physical health for homeless individuals and families.

**TEXAS PARKS AND WILDLIFE FUND** - This fund accounts for money received from the State of Texas Parks and Wildlife Department and related expenditures for the acquisition of parkland, park improvements and various other park related projects.

**TEXAS CRIMINAL JUSTICE DIVISION FUND** - This fund accounts for money received from the State of Texas Criminal Justice Division and related expenditures for various law enforcement and criminal justice related projects.

**PARK PERFORMANCE FUND** - This fund accounts for the revenues and expenditures from golf and other recreational activities.

**CONVENTION AND EVENT SERVICES FUND** - This fund accounts for the operations of the Convention Center.

**OTHER SPECIAL REVENUE FUNDS** - Other Special Revenue Funds consist of special revenue funds which are individually insignificant to the Special Revenue Fund's assets, liabilities, revenues, expenditures, and fund balance as a whole. These funds are the Texas Department of Aviation, Federal Drug Enforcement Administration, North Central Texas Council of Governments, Emergency Physicians' Advisory Board, Federal Emergency Management Agency, Emergency Shelter Grant, Arlington Telecable, Texas Commission on the Arts, Law Enforcement Officers Standards and Education, Tarrant County Narcotics Intelligence and Coordination Unit, Teen Court, Court Security, Court Time Payment, Police Restricted Fund, Texas Department of Community Affairs, Downtown Tax Increment Financing, Local Law Enforcement Block Grant, Court Technology Fund, Texas State Library, Gifts and Donations, Auto Theft Prevention, Infrastructure Maintenance Reserve, Historic Preservation, Motor Carrier Violations, Texas Historical Commission, and Environmental Protection Agency.

## **CAPITAL PROJECTS FUNDS**

**MUNICIPAL FACILITIES CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for expenditures connected with the planning, construction, and refurbishing of various municipal office buildings.

**POLICE CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for construction and other capital project expenditures related to building police stations and funding other police related projects.

**FIRE CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for construction and other capital project expenditures related to building fire stations and funding other fire prevention related projects.

**LIBRARY CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for construction and other capital project expenditures related to building branch libraries, acquiring additions to the library collection and funding library related projects.

**STORMWATER UTILITY CAPITAL PROJECTS FUND** - The purpose of this fund is to account for the construction and maintenance of the City's storm sewers.

**PARK CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for parkland acquisition, construction of swimming pools, and other park and recreation related construction, as well as various other park and recreation related projects.

**TRAFFIC CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for construction of the City's streetlight and traffic signal systems, to perform thoroughfare analysis and to design and install various other traffic related projects.

**AIRPORT CAPITAL PROJECTS FUND** - The primary purpose of this fund is to account for terminal expansion, runways, or other airport construction and related projects.

**CITY OF ARLINGTON, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | Special Revenue |                  |               |                |              |                 |
|--|-----------------|------------------|---------------|----------------|--------------|-----------------|
|  | Federal         | Street           | U.S.          | Texas          | U.S.         | Community       |
|  | Transit         | Maintenance      | Army Corps    | Department of  | Department   | Development     |
|  | Administration  |                  | of Engineers- | Transportation | of Justice   | Block Grant     |
|  |                 |                  | Johnson Creek |                |              |                 |
| <b>ASSETS</b>                                      |                 |                  |               |                |              |                 |
| Cash and cash equivalents                          | \$ -            | \$ 8,282         | \$ -          | \$ -           | \$ -         | \$ 68           |
| Receivables (net of allowances for uncollectibles) |                 |                  |               |                |              |                 |
| Taxes  | -               | -                | -             | -              | -            | -               |
| Sales tax  | -               | 1,824            | -             | -              | -            | -               |
| Other  | 3               | 98               | -             | -              | -            | 812             |
| Prepaid expenditures                               | -               | -                | -             | -              | -            | -               |
| Due from other governments                         | 320             | -                | -             | 54             | 22           | 366             |
| <b>Total Assets</b>                                | <u>323</u>      | <u>10,204</u>    | <u>-</u>      | <u>54</u>      | <u>22</u>    | <u>1,246</u>    |
| <b>LIABILITIES AND FUND BALANCES</b>               |                 |                  |               |                |              |                 |
| <b>Liabilities:</b>                                |                 |                  |               |                |              |                 |
| Accounts payable and accrued liabilities           | 75              | 770              | -             | -              | -            | 143             |
| Retainage payable                                  | -               | 31               | -             | -              | -            | 39              |
| Due to other funds                                 | 248             | -                | -             | 54             | 22           | -               |
| Due to other governments                           | -               | -                | -             | -              | -            | 8               |
| Deferred revenue                                   | -               | -                | -             | -              | -            | 1,056           |
| <b>Total Liabilities</b>                           | <u>323</u>      | <u>801</u>       | <u>-</u>      | <u>54</u>      | <u>22</u>    | <u>1,246</u>    |
| <b>FUND BALANCES</b>                               |                 |                  |               |                |              |                 |
| Reserved for encumbrances                          | -               | 6,473            | -             | -              | -            | -               |
| Reserved for prepaids                              | -               | -                | -             | -              | -            | -               |
| Reserved for capital projects                      | -               | -                | -             | -              | -            | -               |
| Reserved for street maintenance                    | -               | 885              | -             | -              | -            | -               |
| Reserved for court technology                      | -               | -                | -             | -              | -            | -               |
| Reserved for court security                        | -               | -                | -             | -              | -            | -               |
| Unreserved-  |                 |                  |               |                |              |                 |
| Designated for working capital                     | -               | 2,045            | -             | -              | -            | -               |
| Special revenue funds                              | -               | -                | -             | -              | -            | -               |
| Designated for capital maintenance                 | -               | -                | -             | -              | -            | -               |
| <b>Total Fund Balance</b>                          | <u>-</u>        | <u>9,403</u>     | <u>-</u>      | <u>-</u>       | <u>-</u>     | <u>-</u>        |
| <b>Total Liabilities and Fund Balance</b>          | <u>\$ 323</u>   | <u>\$ 10,204</u> | <u>\$ -</u>   | <u>\$ 54</u>   | <u>\$ 22</u> | <u>\$ 1,246</u> |

| Special Revenue             |                    |                        |                                 |                  |                               |                       | Capital Projects            |          |
|-----------------------------|--------------------|------------------------|---------------------------------|------------------|-------------------------------|-----------------------|-----------------------------|----------|
| Home Investment Partnership | Supportive Housing | Texas Parks & Wildlife | Texas Criminal Justice Division | Park Performance | Convention and Event Services | Other Special Revenue | Municipal Office Facilities | Police   |
| \$ -                        | \$ -               | \$ -                   | \$ -                            | \$ 581           | \$ 3                          | \$ 5,296              | \$ 3,835                    | \$ 1,336 |
| -                           | -                  | -                      | -                               | -                | 1,162                         | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | 43               | 33                            | 30                    | -                           | -        |
| -                           | -                  | -                      | -                               | 3                | -                             | -                     | -                           | -        |
| 303                         | 110                | 319                    | 47                              | -                | -                             | 136                   | -                           | -        |
| 303                         | 110                | 319                    | 47                              | 627              | 1,198                         | 5,462                 | 3,835                       | 1,336    |
| 1                           | -                  | -                      | 4                               | 178              | 73                            | 38                    | -                           | 55       |
| -                           | -                  | -                      | -                               | -                | -                             | -                     | -                           | 4        |
| 239                         | 110                | 319                    | 43                              | -                | 320                           | 90                    | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | 23                    | -                           | -        |
| 63                          | -                  | -                      | -                               | 165              | 473                           | 776                   | -                           | -        |
| 303                         | 110                | 319                    | 47                              | 343              | 866                           | 927                   | -                           | 59       |
| -                           | -                  | -                      | -                               | 8                | 6                             | 201                   | -                           | 29       |
| -                           | -                  | -                      | -                               | 3                | -                             | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | -                     | 3,835                       | 1,248    |
| -                           | -                  | -                      | -                               | -                | -                             | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | 482                   | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | 292                   | -                           | -        |
| -                           | -                  | -                      | -                               | -                | -                             | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | 273              | 165                           | 3,560                 | -                           | -        |
| -                           | -                  | -                      | -                               | -                | 161                           | -                     | -                           | -        |
| -                           | -                  | -                      | -                               | 284              | 332                           | 4,535                 | 3,835                       | 1,277    |
| \$ 303                      | \$ 110             | \$ 319                 | \$ 47                           | \$ 627           | \$ 1,198                      | \$ 5,462              | \$ 3,835                    | \$ 1,336 |

**CITY OF ARLINGTON, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | Capital Projects |                 |                    |                  |                 |                 | Total Nonmajor Governmental Funds |
|--|------------------|-----------------|--------------------|------------------|-----------------|-----------------|-----------------------------------|
|  | Fire             | Library         | Stormwater Utility | Park             | Traffic         | Airport         |                                   |
| <b>ASSETS</b>                                      |                  |                 |                    |                  |                 |                 |                                   |
| Cash and cash equivalents                          | \$ 3,286         | \$ 5,652        | \$ 1,623           | \$ 17,032        | \$ 8,750        | \$ 2,018        | \$ 57,762                         |
| Receivables (net of allowances for uncollectibles) |                  |                 |                    |                  |                 |                 |                                   |
| Taxes  | -                | -               | -                  | -                | -               | -               | 1,162                             |
| Sales tax  | -                | -               | -                  | -                | -               | -               | 1,824                             |
| Other  | -                | -               | 538                | 136              | -               | -               | 1,693                             |
| Prepaid expenditures                               | -                | -               | -                  | -                | -               | -               | 3                                 |
| Due from other governments                         | -                | -               | -                  | -                | -               | -               | 1,677                             |
| <b>Total Assets</b>                                | <u>3,286</u>     | <u>5,652</u>    | <u>2,161</u>       | <u>17,168</u>    | <u>8,750</u>    | <u>2,018</u>    | <u>64,121</u>                     |
| <b>LIABILITIES AND FUND BALANCES</b>               |                  |                 |                    |                  |                 |                 |                                   |
| <b>Liabilities:</b>                                |                  |                 |                    |                  |                 |                 |                                   |
| Accounts payable and accrued liabilities           | -                | 37              | 107                | 349              | 23              | 10              | 1,863                             |
| Retainage payable                                  | -                | -               | 67                 | 58               | 2               | -               | 201                               |
| Due to other funds                                 | -                | -               | -                  | -                | -               | -               | 1,445                             |
| Due to other governments                           | -                | -               | -                  | -                | -               | -               | 31                                |
| Deferred revenue                                   | -                | -               | -                  | 3,574            | -               | -               | 6,107                             |
| <b>Total Liabilities</b>                           | <u>-</u>         | <u>37</u>       | <u>174</u>         | <u>3,981</u>     | <u>25</u>       | <u>10</u>       | <u>9,647</u>                      |
| <b>FUND BALANCES</b>                               |                  |                 |                    |                  |                 |                 |                                   |
| Reserved for encumbrances                          | 99               | 255             | 667                | 2,200            | 194             | -               | 10,132                            |
| Reserved for prepaids                              | -                | -               | -                  | -                | -               | -               | 3                                 |
| Reserved for capital projects                      | 3,187            | 5,360           | 1,320              | 10,987           | 8,531           | 2,008           | 36,476                            |
| Reserved for street maintenance                    | -                | -               | -                  | -                | -               | -               | 885                               |
| Reserved for court technology                      | -                | -               | -                  | -                | -               | -               | 482                               |
| Reserved for court security                        | -                | -               | -                  | -                | -               | -               | 292                               |
| Unreserved-  |                  |                 |                    |                  |                 |                 |                                   |
| Designated for working capital                     | -                | -               | -                  | -                | -               | -               | 2,045                             |
| Special revenue funds                              | -                | -               | -                  | -                | -               | -               | 3,998                             |
| Designated for capital maintenance                 | -                | -               | -                  | -                | -               | -               | 161                               |
| <b>Total Fund Balance</b>                          | <u>3,286</u>     | <u>5,615</u>    | <u>1,987</u>       | <u>13,187</u>    | <u>8,725</u>    | <u>2,008</u>    | <u>54,474</u>                     |
| <b>Total Liabilities and Fund Balance</b>          | <u>\$ 3,286</u>  | <u>\$ 5,652</u> | <u>\$ 2,161</u>    | <u>\$ 17,168</u> | <u>\$ 8,750</u> | <u>\$ 2,018</u> | <u>\$ 64,121</u>                  |

**CITY OF ARLINGTON, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|   | Special Revenue                      |                       |  |  |                                  |   |
|---|--------------------------------------|-----------------------|--|--|----------------------------------|---|
|   | Federal<br>Transit<br>Administration | Street<br>Maintenance | U.S.<br>Army Corps<br>of Engineers-<br>Johnson Creek | Texas<br>Department of<br>Transportation | U.S.<br>Department<br>of Justice | Community<br>Development<br>Block Grant |
| <b>REVENUES</b>   |                                      |                       |  |  |                                  |   |
| Taxes   | \$ -                                 | \$ 9,974              | \$ -   | \$ -                                     | \$ -                             | \$ -                                    |
| Service charges   | 156                                  | -                     | -  | -  | -                                | -                                       |
| Intergovernmental   | 1,335                                | -                     | (130)  | 168                                      | 249                              | 3,349                                   |
| Interest revenue  | -                                    | 84                    | -  | -  | -                                | -                                       |
| Net increase (decrease) in the fair<br>value of investments   | -                                    | (17)                  | -  | -  | -                                | -                                       |
| Contributions   | -                                    | -                     | -  | -  | -                                | -                                       |
| Other   | 7                                    | -                     | -  | -  | -                                | 406                                     |
| <b>Total Revenues</b>   | <b>1,498</b>                         | <b>10,041</b>         | <b>(130)</b>   | <b>168</b>                               | <b>249</b>                       | <b>3,755</b>                            |
| <b>EXPENDITURES</b>   |                                      |                       |  |  |                                  |   |
| Current:  |                                      |                       |  |  |                                  |   |
| General government  | -                                    | -                     | -  | -  | -                                | -                                       |
| Public safety   | -                                    | -                     | -  | 170                                      | 641                              | -                                       |
| Public works  | 2,062                                | 7,907                 | -  | -  | -                                | -                                       |
| Public health   | -                                    | -                     | -  | -  | -                                | -                                       |
| Public welfare  | -                                    | -                     | -  | -  | -                                | 3,755                                   |
| Parks and recreation  | -                                    | -                     | 968  | -  | -                                | -                                       |
| Convention and event services   | -                                    | -                     | -  | -  | -                                | -                                       |
| Capital outlay  | -                                    | 85                    | -  | -  | -                                | -                                       |
| <b>Total Expenditures</b>   | <b>2,062</b>                         | <b>7,992</b>          | <b>968</b>   | <b>170</b>                               | <b>641</b>                       | <b>3,755</b>                            |
| Excess (deficiency) of revenues over<br>(under) expenditures  | (564)                                | 2,049                 | (1,098)  | (2)                                      | (392)                            | -                                       |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                                      |                       |  |  |                                  |   |
| Issuance of general obligation bonds  | -                                    | -                     | -  | -  | -                                | -                                       |
| Issuance of capital leases  | -                                    | -                     | -  | -  | -                                | -                                       |
| Proceeds from sale of fixed asset   | -                                    | -                     | -  | -  | -                                | -                                       |
| Transfers in  | 500                                  | 2,808                 | 1,098  | 2  | 392                              | -                                       |
| Transfers out   | -                                    | (196)                 | -  | -  | -                                | -                                       |
| <b>Total Other Financing<br/>Sources (Uses)</b>   | <b>500</b>                           | <b>2,612</b>          | <b>1,098</b>   | <b>2</b>                                 | <b>392</b>                       | <b>-</b>                                |
| Excess (deficiency) of revenues and<br>other financing sources (uses) over<br>(under) expenditures and other uses | (64)                                 | 4,661                 | -  | -  | -                                | -                                       |
| <b>Fund Balance, October 1</b>  | <b>64</b>                            | <b>4,742</b>          | <b>-</b>   | <b>-</b>                                 | <b>-</b>                         | <b>-</b>                                |
| <b>Fund Balance, September 30</b>   | <b>\$ -</b>                          | <b>\$ 9,403</b>       | <b>\$ -</b>  | <b>\$ -</b>                              | <b>\$ -</b>                      | <b>\$ -</b>                             |

| Special Revenue             |                    |                          |                                 |                  |                               |                       | Capital Projects            |          |          |
|-----------------------------|--------------------|--------------------------|---------------------------------|------------------|-------------------------------|-----------------------|-----------------------------|----------|----------|
| Home Investment Partnership | Supportive Housing | Texas Parks and Wildlife | Texas Criminal Justice Division | Park Performance | Convention and Event Services | Other Special Revenue | Municipal Office Facilities | Police   | Fire     |
| \$ -                        | \$ -               | \$ -                     | \$ -                            | \$ -             | \$ 3,981                      | \$ 574                | \$ -                        | \$ -     | \$ -     |
| -                           | -                  | -                        | -                               | 6,356            | 2,422                         | 650                   | -                           | -        | -        |
| 985                         | 454                | 1,009                    | 134                             | -                | -                             | 2,873                 | -                           | -        | -        |
| -                           | -                  | -                        | -                               | 6                | 1                             | 93                    | 21                          | 32       | 47       |
| -                           | -                  | -                        | -                               | -                | -                             | (4)                   | (7)                         | (9)      | (11)     |
| -                           | -                  | -                        | -                               | -                | -                             | -                     | -                           | -        | -        |
| 65                          | -                  | -                        | -                               | 4                | -                             | 488                   | -                           | -        | -        |
| 1,050                       | 454                | 1,009                    | 134                             | 6,366            | 6,404                         | 4,674                 | 14                          | 23       | 36       |
| -                           | -                  | -                        | -                               | -                | -                             | 446                   | -                           | -        | -        |
| -                           | -                  | -                        | 160                             | -                | -                             | 2,351                 | -                           | -        | -        |
| -                           | -                  | -                        | -                               | -                | -                             | 173                   | -                           | -        | -        |
| -                           | -                  | -                        | -                               | -                | -                             | 102                   | -                           | -        | -        |
| 1,050                       | 454                | -                        | -                               | -                | -                             | 287                   | -                           | -        | -        |
| -                           | -                  | 2,133                    | -                               | 6,263            | -                             | -                     | -                           | -        | -        |
| -                           | -                  | -                        | -                               | -                | 5,312                         | -                     | -                           | -        | -        |
| -                           | -                  | -                        | -                               | 45               | 35                            | -                     | 76                          | 2,233    | 1,001    |
| 1,050                       | 454                | 2,133                    | 160                             | 6,308            | 5,347                         | 3,359                 | 76                          | 2,233    | 1,001    |
| -                           | -                  | (1,124)                  | (26)                            | 58               | 1,057                         | 1,315                 | (62)                        | (2,210)  | (965)    |
| -                           | -                  | -                        | -                               | -                | -                             | -                     | 2,340                       | -        | 500      |
| -                           | -                  | -                        | -                               | 237              | -                             | -                     | -                           | -        | -        |
| -                           | -                  | -                        | -                               | -                | -                             | 428                   | -                           | -        | -        |
| -                           | -                  | 1,124                    | 26                              | -                | 1,215                         | 123                   | 600                         | -        | -        |
| -                           | -                  | -                        | -                               | (872)            | (2,231)                       | (1,396)               | -                           | -        | -        |
| -                           | -                  | 1,124                    | 26                              | (635)            | (1,016)                       | (845)                 | 2,940                       | -        | 500      |
| -                           | -                  | -                        | -                               | (577)            | 41                            | 470                   | 2,878                       | (2,210)  | (465)    |
| -                           | -                  | -                        | -                               | 861              | 291                           | 4,065                 | 957                         | 3,487    | 3,751    |
| \$ -                        | \$ -               | \$ -                     | \$ -                            | \$ 284           | \$ 332                        | \$ 4,535              | \$ 3,835                    | \$ 1,277 | \$ 3,286 |



**CITY OF ARLINGTON, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|   | Capital Projects |                    |                  |                 |                 | Total Nonmajor Governmental Funds |
|---|------------------|--------------------|------------------|-----------------|-----------------|-----------------------------------|
|   | Library          | Stormwater Utility | Park             | Traffic         | Airport         |                                   |
| <b>REVENUES</b>   |                  |                    |                  |                 |                 |                                   |
| Taxes   | \$ -             | \$ -               | \$ -             | \$ -            | \$ -            | \$ 14,529                         |
| Service charges   | -                | 2,791              | 2,353            | -               | -               | 14,728                            |
| Intergovernmental   | -                | -                  | -                | -               | -               | 10,426                            |
| Interest revenue  | 65               | 19                 | 218              | 103             | 5               | 694                               |
| Net increase (decrease) in the fair value of investments  | (16)             | (4)                | (49)             | (25)            | (1)             | (143)                             |
| Contributions   | -                | -                  | -                | 285             | -               | 285                               |
| Other   | -                | -                  | 810              | -               | 182             | 1,962                             |
| <b>Total Revenues</b>   | <b>49</b>        | <b>2,806</b>       | <b>3,332</b>     | <b>363</b>      | <b>186</b>      | <b>42,481</b>                     |
| <b>EXPENDITURES</b>   |                  |                    |                  |                 |                 |                                   |
| Current:  |                  |                    |                  |                 |                 |                                   |
| General government  | -                | -                  | -                | -               | -               | 446                               |
| Public safety   | -                | -                  | -                | -               | -               | 3,322                             |
| Public works  | -                | -                  | -                | -               | -               | 10,142                            |
| Public health   | -                | -                  | -                | -               | -               | 102                               |
| Public welfare  | -                | -                  | -                | -               | -               | 5,546                             |
| Parks and recreation  | -                | -                  | -                | -               | -               | 9,364                             |
| Convention and event services   | -                | -                  | -                | -               | -               | 5,312                             |
| Capital outlay  | 928              | 1,702              | 2,690            | 972             | 160             | 9,927                             |
| <b>Total Expenditures</b>   | <b>928</b>       | <b>1,702</b>       | <b>2,690</b>     | <b>972</b>      | <b>160</b>      | <b>44,161</b>                     |
| Excess (deficiency) of revenues over (under) expenditures   | (879)            | 1,104              | 642              | (609)           | 26              | (1,680)                           |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                  |                    |                  |                 |                 |                                   |
| Issuance of general obligation bonds  | 1,910            | -                  | 3,815            | 2,360           | -               | 10,925                            |
| Issuance of capital leases  | -                | -                  | -                | -               | -               | 237                               |
| Proceeds from sale of capital lease   | -                | -                  | -                | -               | 53              | 481                               |
| Transfers in  | -                | -                  | 2,050            | -               | 1,154           | 11,092                            |
| Transfers out   | -                | (590)              | (3,996)          | (2)             | -               | (9,283)                           |
| <b>Total Other Financing Sources (Uses)</b>   | <b>1,910</b>     | <b>(590)</b>       | <b>1,869</b>     | <b>2,358</b>    | <b>1,207</b>    | <b>13,452</b>                     |
| Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures and other uses | 1,031            | 514                | 2,511            | 1,749           | 1,233           | 11,772                            |
| <b>Fund Balance, October 1</b>  | <b>4,584</b>     | <b>1,473</b>       | <b>10,676</b>    | <b>6,976</b>    | <b>775</b>      | <b>42,702</b>                     |
| <b>Fund Balance, September 30</b>   | <b>\$ 5,615</b>  | <b>\$ 1,987</b>    | <b>\$ 13,187</b> | <b>\$ 8,725</b> | <b>\$ 2,008</b> | <b>\$ 54,474</b>                  |

## **INTERNAL SERVICE FUNDS**

**GENERAL SERVICES FUND** - The purpose of this fund is to account for printing, mailing, duplicating, and other general services provided to other departments of the City.

**FLEET SERVICES FUND** - The purpose of this fund is to account for the purchase of City vehicles and to provide maintenance services for such vehicles.

**ARLINGTON PROPERTY FINANCE AUTHORITY, INC. FUND (the "APFA")** - The APFA is a Texas nonprofit corporation that was created for the purpose of acting on the City's behalf in financing various governmental programs as prescribed by City Council ordinance or resolution. In October 1986, the City Council adopted an ordinance to establish the City's Self-Insurance and Risk Management Program (the "Program"). The purpose of the Program is to provide the City a defined and funded self-insurance program for general and automotive liability.

**TECHNOLOGY SERVICES FUND** - The City's technology services/telephone services program provides City employees with telephone installation, maintenance and data cable capabilities, and telephone training. The purpose of this fund is to account for the activity of such program.

**WORKERS' COMPENSATION FUND** - The City's workers' compensation program provides City employees with workers' compensation insurance. The purpose of this fund is to account for the activity of such program.

**GROUP HEALTH FUND** - The City's group health insurance program provides City employees with health insurance. The purpose of this fund is to account for the activity of such program.

CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)

|   | General<br>Services | Fleet<br>Services | Arlington<br>Property<br>Finance Authority |
|---|---------------------|-------------------|--|
| <b>ASSETS</b>   |                     |                   |  |
| <b>Current Assets:</b>  |                     |                   |  |
| Cash and cash equivalents                                     | \$ 316              | \$ 284            | \$ 1,070                                   |
| Investments   | -                   | -                 | 4,385                                      |
| Receivables (net of allowances for uncollectibles)            |                     |                   |  |
| Trade accounts  | 2                   | 128               | -  |
| Accrued interest  | -                   | -                 | 23   |
| Inventory of supplies, at cost                                | 68                  | 19                | -  |
| <b>Total Current Assets</b>                                   | <u>386</u>          | <u>431</u>        | <u>5,478</u>                               |
| <b>Noncurrent Assets:</b>                                     |                     |                   |  |
| <b>Capital Assets:</b>  |                     |                   |  |
| Buildings and improvements                                    | -                   | 467               | -  |
| Machinery and equipment                                       | 584                 | 29,540            | -  |
| Less accumulated depreciation                                 | (489)               | (19,771)          | -  |
| <b>Total Capital Assets (Net of Accumulated Depreciation)</b> | <u>95</u>           | <u>10,236</u>     | <u>-</u>                                   |
| <b>Total Assets</b>   | <u>481</u>          | <u>10,667</u>     | <u>5,478</u>                               |
| <b>LIABILITIES</b>  |                     |                   |  |
| <b>Current Liabilities:</b>                                   |                     |                   |  |
| Accounts payable and accrued liabilities                      | 87                  | 381               | 30   |
| Estimated claims payable                                      | -                   | -                 | 1,163                                      |
| Accrued compensated absences                                  | 15                  | 30                | -  |
| Capital lease obligation                                      | 22                  | -                 | -  |
| <b>Total Current Liabilities</b>                              | <u>124</u>          | <u>411</u>        | <u>1,193</u>                               |
| <b>Noncurrent Liabilities:</b>                                |                     |                   |  |
| Estimated claims payable                                      | -                   | -                 | 1,590                                      |
| Accrued compensated absences                                  | 30                  | 13                | -  |
| Capital lease obligation                                      | 5                   | -                 | -  |
| <b>Total Noncurrent Liabilities</b>                           | <u>35</u>           | <u>13</u>         | <u>1,590</u>                               |
| <b>Total Liabilities</b>                                      | <u>159</u>          | <u>424</u>        | <u>2,783</u>                               |
| <b>NET ASSETS</b>   |                     |                   |  |
| Invested in capital assets, net of related debt               | 95                  | 10,236            | -  |
| Unrestricted  | 227                 | 7                 | 2,695                                      |
| <b>Total Net Assets</b>                                       | <u>\$ 322</u>       | <u>\$ 10,243</u>  | <u>\$ 2,695</u>                            |

| Technology<br>Services | Workers'<br>Compensation | Group<br>Health | Total     |
|------------------------|--------------------------|-----------------|-----------|
| \$ 667                 | \$ 6,308                 | \$ 6,480        | \$ 15,125 |
| -                      | -                        | -               | 4,385     |
| -                      | -                        | -               | 130       |
| -                      | -                        | -               | 23        |
| -                      | -                        | -               | 87        |
| 667                    | 6,308                    | 6,480           | 19,750    |
| -                      | -                        | -               | 467       |
| 210                    | -                        | -               | 30,334    |
| (70)                   | -                        | -               | (20,330)  |
| 140                    | -                        | -               | 10,471    |
| 807                    | 6,308                    | 6,480           | 30,221    |
| 238                    | 172                      | 3               | 911       |
| -                      | 1,744                    | 2,490           | 5,397     |
| -                      | -                        | -               | 45        |
| -                      | -                        | -               | 22        |
| 238                    | 1,916                    | 2,493           | 6,375     |
| -                      | 4,062                    | -               | 5,652     |
| 173                    | -                        | -               | 216       |
| -                      | -                        | -               | 5         |
| 173                    | 4,062                    | -               | 5,873     |
| 411                    | 5,978                    | 2,493           | 12,248    |
| -                      | -                        | -               | 10,331    |
| 396                    | 330                      | 3,987           | 7,642     |
| \$ 396                 | \$ 330                   | \$ 3,987        | \$ 17,973 |

CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)

|  | General<br>Services | Fleet<br>Services | Arlington<br>Property<br>Finance Authority |
|--|---------------------|-------------------|--|
| <b>OPERATING REVENUES:</b>                         |                     |                   |  |
| Service charges                                    | \$ 1,941            | \$ 5,280          | \$ 2,101                                   |
| Sundry   | -                   | 35                | -  |
| <b>Total Operating Revenues</b>                    | <u>1,941</u>        | <u>5,315</u>      | <u>2,101</u>                               |
| <b>OPERATING EXPENSES:</b>                         |                     |                   |  |
| Salaries and wages                                 | 399                 | 157               | -  |
| Employees' retirement                              | 56                  | 32                | -  |
| Supplies   | 1,114               | 1,454             | -  |
| Maintenance and repairs                            | 96                  | 740               | -  |
| Utilities  | 10                  | 66                | -  |
| Claims   | -                   | -                 | 1,501                                      |
| Legal and professional                             | -                   | -                 | 541  |
| Depreciation                                       | 60                  | 2,702             | -  |
| Miscellaneous services                             | 102                 | 1,610             | 59   |
| <b>Total Operating Expenses</b>                    | <u>1,837</u>        | <u>6,761</u>      | <u>2,101</u>                               |
| <b>OPERATING INCOME (LOSS)</b>                     | <u>104</u>          | <u>(1,446)</u>    | <u>-</u>                                   |
| <b>NON-OPERATING REVENUES (EXPENSES):</b>          |                     |                   |  |
| Interest revenue                                   | -                   | -                 | 97   |
| Net Decrease in the fair value of investments      | -                   | -                 | (17)                                       |
| Gain on sale of assets                             | -                   | 128               | -  |
| Interest expense and fiscal charges                | (5)                 | -                 | -  |
| <b>Total Non-operating Revenues<br/>(Expenses)</b> | <u>(5)</u>          | <u>128</u>        | <u>80</u>                                  |
| <b>Income (Loss) Before Transfers</b>              | 99                  | (1,318)           | 80   |
| <b>Transfers In</b>                                | -                   | 405               | -  |
| <b>Transfers Out</b>                               | -                   | -                 | (2,835)                                    |
| <b>Change In Net Assets</b>                        | <u>99</u>           | <u>(913)</u>      | <u>(2,755)</u>                             |
| <b>Total Net Assets, October 1</b>                 | <u>223</u>          | <u>11,156</u>     | <u>5,450</u>                               |
| <b>Total Net Assets, September 30</b>              | <u>\$ 322</u>       | <u>\$ 10,243</u>  | <u>\$ 2,695</u>                            |

| Technology<br>Services | Workers'<br>Compensation | Group<br>Health | Total     |
|------------------------|--------------------------|-----------------|-----------|
| \$ 3,224               | \$ 4,486                 | \$ 20,950       | \$ 37,982 |
| -                      | -                        | 177             | 212       |
| 3,224                  | 4,486                    | 21,127          | 38,194    |
| 943                    | -                        | -               | 1,499     |
| 119                    | -                        | -               | 207       |
| 349                    | -                        | -               | 2,917     |
| 220                    | -                        | -               | 1,056     |
| 553                    | -                        | -               | 629       |
| -                      | 4,039                    | 15,868          | 21,408    |
| -                      | 183                      | 144             | 868       |
| 40                     | -                        | -               | 2,802     |
| 1,056                  | 1                        | -               | 2,828     |
| 3,280                  | 4,223                    | 16,012          | 34,214    |
| (56)                   | 263                      | 5,115           | 3,980     |
| -                      | 82                       | -               | 179       |
| -                      | (15)                     | -               | (32)      |
| -                      | -                        | -               | 128       |
| -                      | -                        | -               | (5)       |
| -                      | 67                       | -               | 270       |
| (56)                   | 330                      | 5,115           | 4,250     |
| 20                     | -                        | -               | 425       |
| -                      | -                        | -               | (2,835)   |
| (36)                   | 330                      | 5,115           | 1,840     |
| 432                    | -                        | (1,128)         | 16,133    |
| \$ 396                 | \$ 330                   | \$ 3,987        | \$ 17,973 |

CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)

|   | General<br>Services | Fleet<br>Services | Arlington<br>Property<br>Finance<br>Authority |
|---|---------------------|-------------------|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                     |                   |   |
| Cash received from customers  | \$ 1,941            | \$ 5,355          | \$ 2,103                                      |
| Cash payments to suppliers  | (1,323)             | (3,582)           | (995)   |
| Cash payments to employees  | (474)               | (273)             | -   |
| <b>Net Cash Provided By (Used For) Operating Activities</b>   | <u>144</u>          | <u>1,500</u>      | <u>1,108</u>                                  |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>  |                     |                   |   |
| Transfers in  | -                   | 405               | -   |
| Transfers out   | -                   | -                 | (2,835)                                       |
| <b>Net Cash Provided By (Used For) Noncapital Financing Activities</b>                                | <u>-</u>            | <u>405</u>        | <u>(2,835)</u>                                |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                       |                     |                   |   |
| Acquisition and construction of capital assets  | -                   | (1,972)           | -   |
| Principal payments on capital lease   | (56)                | -                 | -   |
| Interest payments on capital lease  | (5)                 | -                 | -   |
| Proceeds from sales of capital assets   | -                   | 156               | -   |
| <b>Net Cash Used For Capital and Related Financing Activities</b>                                     | <u>(61)</u>         | <u>(1,816)</u>    | <u>-</u>                                      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                     |                   |   |
| Proceeds from interest earnings   | -                   | -                 | 97  |
| Net increase (decrease) in the fair value of investments  | -                   | -                 | (17)  |
| Purchase of investments   | -                   | -                 | (9,025)                                       |
| Maturities/sales of investments   | -                   | -                 | 9,684   |
| <b>Net Cash Provided By Investing Activities</b>  | <u>-</u>            | <u>-</u>          | <u>739</u>                                    |
| <b>Net increase (decrease) in cash and cash equivalents</b>   | 83                  | 89                | (988)   |
| Cash and cash equivalents at October 1  | 233                 | 195               | 2,058   |
| Cash and cash equivalents at September 30   | <u>316</u>          | <u>284</u>        | <u>1,070</u>                                  |
| <b>Reconciliation of operating income to net cash provided<br/>by (used for) operating activities</b> |                     |                   |   |
| <b>Operating Income (Loss)</b>  | 104                 | (1,446)           | -   |
| Adjustments to reconcile operating income<br>to net cash provided by operating activities:            |                     |                   |   |
| Depreciation  | 60                  | 2,702             | -   |
| (Increase) decrease in-   |                     |                   |   |
| Receivables   | -                   | 41                | 2   |
| Inventory of supplies   | (5)                 | 61                | -   |
| Prepaid Expenses  | 1                   | -                 | -   |
| Increase (decrease) in-   |                     |                   |   |
| Accounts payable and accrued liabilities  | 3                   | 226               | 5   |
| Estimated claims payable  | -                   | -                 | 1,101   |
| Accrued compensated absences  | (19)                | (84)              | -   |
| Total adjustments   | 40                  | 2,946             | 1,108   |
| <b>Net Cash Provided By (Used For) Operating Activities</b>   | <u>\$ 144</u>       | <u>\$ 1,500</u>   | <u>\$ 1,108</u>                               |

| Technology<br>Services | Workers'<br>Compensation | Group<br>Health | Totals    |
|------------------------|--------------------------|-----------------|-----------|
| \$ 3,224               | \$ 4,486                 | \$ 21,738       | \$ 38,847 |
| (2,066)                | (3,493)                  | (19,819)        | (31,278)  |
| (1,038)                | -                        | -               | (1,785)   |
| 120                    | 993                      | 1,919           | 5,784     |
| 20                     | -                        | -               | 425       |
| -                      | -                        | -               | (2,835)   |
| 20                     | -                        | -               | (2,410)   |
| (31)                   | -                        | -               | (2,003)   |
| -                      | -                        | -               | (56)      |
| -                      | -                        | -               | (5)       |
| -                      | -                        | -               | 156       |
| (31)                   | -                        | -               | (1,908)   |
| -                      | 82                       | -               | 179       |
| -                      | (15)                     | -               | (32)      |
| -                      | -                        | -               | (9,025)   |
| -                      | -                        | -               | 9,684     |
| -                      | 67                       | -               | 806       |
| 109                    | 1,060                    | 1,919           | 2,272     |
| 558                    | 5,248                    | 4,561           | 12,853    |
| 667                    | 6,308                    | 6,480           | 15,125    |
| (56)                   | 263                      | 5,115           | 3,980     |
| 40                     | -                        | -               | 2,802     |
| -                      | -                        | 611             | 654       |
| -                      | -                        | -               | 56        |
| -                      | -                        | -               | 1         |
| 112                    | (239)                    | (3)             | 104       |
| -                      | 969                      | (3,804)         | (1,734)   |
| 24                     | -                        | -               | (79)      |
| 176                    | 730                      | (3,196)         | 1,804     |
| \$ 120                 | \$ 993                   | \$ 1,919        | \$ 5,784  |



## **FIDUCIARY FUNDS**

### **PENSION TRUST FUNDS:**

**PART-TIME DEFERRED INCOME TRUST FUND** - The purpose of this fund is to account for assets held for part-time employees as an alternative retirement plan to Social Security. This plan meets the IRS safe harbor rules.

**THRIFT SAVINGS PLAN FUND** - The purpose of this fund is to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 401(k).

**DISABILITY INCOME PLAN FUND** - The purpose of this fund is to account for the accumulation of resources for disability benefit payments to qualified employees who become disabled due to illness or accident.

### **AGENCY FUNDS:**

**PAYROLL** - The purpose of this fund is to account for assets held by the City in a fiduciary capacity as agent for payroll related benefit plans.

**ESCROW FUND** - The purpose of this fund is to account for assets held by the City in a fiduciary capacity as custodian or agent for individuals, other funds within the City, other governmental units, and private organizations.

**ESCHEAT FUND** - The purpose of the fund is to account for assets held by the City in a fiduciary capacity as custodian or agent of escheat property for the state.

CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)

|  | Pension Trust Funds                      |                           |                              |           | Agency Funds |                |                 |          |
|--|--|---------------------------|------------------------------|-----------|--------------|----------------|-----------------|----------|
|  | Part-Time<br>Deferred<br>Income<br>Trust | Thrift<br>Savings<br>Plan | Disability<br>Income<br>Plan | Total     | Payroll      | Escrow<br>Fund | Escheat<br>Fund | Total    |
| <b>ASSETS</b>                            |  |                           |                              |           |              |                |                 |          |
| Cash and cash equivalents                | \$ -                                     | \$ -                      | \$ -                         | \$ -      | \$ 4,251     | \$ 3,217       | \$ 226          | \$ 7,694 |
| Accounts receivable                      | -  | -                         | -                            | -         | -            | -              | -               | -        |
| Investments:                             |  |                           |                              |           |              |                |                 |          |
| Money market fund                        | 37                                       | 2                         | 9                            | 48        | -            | -              | -               | -        |
| U.S. Government securities               | 117                                      | -                         | 31                           | 148       | -            | -              | -               | -        |
| Corporate bonds                          | 196                                      | -                         | 51                           | 247       | -            | -              | -               | -        |
| Fixed income mutual funds                | 470                                      | 6,812                     | 124                          | 7,406     | 35           | -              | -               | 35       |
| Common stock mutual funds                | 275                                      | 64,635                    | 73                           | 64,983    | 194          | -              | -               | 194      |
| Participant borrowing                    | -  | 5,714                     | -                            | 5,714     | -            | -              | -               | -        |
| Self-directed brokerage accounts         | -  | 7,141                     | -                            | 7,141     | -            | -              | -               | -        |
| Total investments                        | 1,095                                    | 84,304                    | 288                          | 85,687    | 229          | -              | -               | 229      |
| <b>Total Assets</b>                      | 1,095                                    | 84,304                    | 288                          | 85,687    | 4,480        | 3,217          | 226             | 7,923    |
| <b>LIABILITIES</b>                       |  |                           |                              |           |              |                |                 |          |
| Accounts payable and accrued liabilities | -  | -                         | -                            | -         | 4,251        | 3,217          | 226             | 7,694    |
| IRC 401 deferred compensation plans      | -  | -                         | -                            | -         | 229          | -              | -               | 229      |
| <b>Total Liabilities</b>                 | -  | -                         | -                            | -         | 4,480        | 3,217          | 226             | 7,923    |
| <b>NET ASSETS</b>                        |  |                           |                              |           |              |                |                 |          |
| Reserved for employee benefits           | \$ 1,095                                 | \$ 84,304                 | \$ 288                       | \$ 85,687 |              |                |                 |          |

**CITY OF ARLINGTON, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|   | <b>Pension Trust Funds</b>                         |                                    |                                       |                  |
|---|--|------------------------------------|---------------------------------------|------------------|
|   | <b>Part-Time<br/>Deferred<br/>Income<br/>Trust</b> | <b>Thrift<br/>Savings<br/>Plan</b> | <b>Disability<br/>Income<br/>Plan</b> | <b>Total</b>     |
| <b>ADDITIONS</b>                              |  |                                    |                                       |                  |
| Employer contributions                        | \$ 75  | \$ 1,870                           | \$ 309                                | \$ 2,254         |
| Employee contributions                        | 98   | 4,512                              | -                                     | 4,610            |
| Net appreciation in fair value of investments | 59   | 5,951                              | 15                                    | 6,025            |
| <b>Total Additions</b>                        | <u>232</u>   | <u>12,333</u>                      | <u>324</u>                            | <u>12,889</u>    |
| <b>DEDUCTIONS</b>                             |  |                                    |                                       |                  |
| Benefits                                      | 51   | 6,641                              | 315                                   | 7,007            |
| Plan administration                           | 32   | 3                                  | 6                                     | 41               |
| <b>Total Deductions</b>                       | <u>83</u>  | <u>6,644</u>                       | <u>321</u>                            | <u>7,048</u>     |
| <b>Increase in Net Assets</b>                 | 149  | 5,689                              | 3                                     | 5,841            |
| <b>Net Assets, October 1</b>                  | 946  | 78,615                             | 285                                   | 79,846           |
| <b>Net Assets, September 30</b>               | <u>\$ 1,095</u>                                    | <u>\$ 84,304</u>                   | <u>\$ 288</u>                         | <u>\$ 85,687</u> |

CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)

|  | Balance<br>October 1, 2003 | Additions         | Deductions        | Balance<br>September 30, 2003 |
|--|----------------------------|-------------------|-------------------|-------------------------------|
| <b>PAYROLL FUND</b>  |                            |                   |                   |                               |
| Assets   |                            |                   |                   |                               |
| Cash and cash equivalents  | \$ 5,495                   | \$ 175,845        | \$ 177,089        | \$ 4,251                      |
| Investments  | 187                        | 42                | -                 | 229                           |
| Total assets   | <u>\$ 5,682</u>            | <u>\$ 175,887</u> | <u>\$ 177,089</u> | <u>\$ 4,480</u>               |
| Liabilities  |                            |                   |                   |                               |
| Accounts payable and accrued liabilities                                   | \$ 5,495                   | \$ 175,845        | \$ 177,089        | \$ 4,251                      |
| Accounts payable and accrued liabilities -<br>IRC 401 defined contribution | 187                        | 42                | -                 | 229                           |
| Total liabilities  | <u>\$ 5,682</u>            | <u>\$ 175,887</u> | <u>\$ 177,089</u> | <u>\$ 4,480</u>               |
| <b>ESCROW FUND</b>   |                            |                   |                   |                               |
| Assets   |                            |                   |                   |                               |
| Cash and cash equivalents  | \$ 3,052                   | \$ 3,769          | \$ 3,604          | \$ 3,217                      |
| Total assets   | <u>\$ 3,052</u>            | <u>\$ 3,769</u>   | <u>\$ 3,604</u>   | <u>\$ 3,217</u>               |
| Liabilities  |                            |                   |                   |                               |
| Accounts payable and accrued liabilities                                   | \$ 3,052                   | \$ 3,769          | \$ 3,604          | \$ 3,217                      |
| Total liabilities  | <u>\$ 3,052</u>            | <u>\$ 3,769</u>   | <u>\$ 3,604</u>   | <u>\$ 3,217</u>               |
| <b>ESCHEAT FUND</b>  |                            |                   |                   |                               |
| Assets   |                            |                   |                   |                               |
| Cash and cash equivalents  | \$ 161                     | \$ 123            | \$ 58             | \$ 226                        |
| Total assets   | <u>\$ 161</u>              | <u>\$ 123</u>     | <u>\$ 58</u>      | <u>\$ 226</u>                 |
| Liabilities  |                            |                   |                   |                               |
| Accounts payable and accrued liabilities                                   | \$ 161                     | \$ 123            | \$ 58             | \$ 226                        |
| Total liabilities  | <u>\$ 161</u>              | <u>\$ 123</u>     | <u>\$ 58</u>      | <u>\$ 226</u>                 |
| <b>TOTAL - ALL AGENCY FUNDS</b>  |                            |                   |                   |                               |
| Assets   |                            |                   |                   |                               |
| Cash and cash equivalents  | \$ 8,708                   | \$ 179,737        | \$ 180,751        | \$ 7,694                      |
| Investments  | 187                        | 42                | -                 | 229                           |
| Total assets   | <u>\$ 8,895</u>            | <u>\$ 179,779</u> | <u>\$ 180,751</u> | <u>\$ 7,923</u>               |
| Liabilities  |                            |                   |                   |                               |
| Accounts payable and accrued liabilities                                   | \$ 8,708                   | \$ 179,737        | \$ 180,751        | \$ 7,694                      |
| Accounts payable and accrued liabilities -<br>IRC 401 defined contribution | 187                        | 42                | -                 | 229                           |
| Total Liabilities  | <u>\$ 8,895</u>            | <u>\$ 179,779</u> | <u>\$ 180,751</u> | <u>\$ 7,923</u>               |

## **DISCRETELY PRESENTED COMPONENT UNITS**

**ARLINGTON SPORTS FACILITIES DEVELOPMENT AUTHORITY, INC.** - The purpose of the Arlington Sports Facilities Development Authority (ASFDA) is to promote economic development within the City.

**ARLINGTON HOUSING AUTHORITY** - The purpose of the Arlington Housing Authority (AHA) is to provide low income housing assistance within the City.

**ARLINGTON CONVENTION AND VISITORS BUREAU, INC.** - The purpose of the Arlington Convention and Visitors Bureau (ACVB) is to promote tourism within the City.

**ARLINGTON HOUSING FINANCE CORPORATION** - The purpose of the Arlington Housing Finance Corporation (AHFC) is to provide financial assistance to low income, multi-family residences and single-family homebuyers within the City.

**ARLINGTON INDUSTRIAL DEVELOPMENT CORPORATION** - The purpose of the Arlington Industrial Development Corporation (AIDC) is to promote industrial and commercial development within the City.

**CITY OF ARLINGTON, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**AS OF SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | <b>Arlington<br/>Sports<br/>Facilities<br/>Development<br/>Authority, Inc.</b> | <b>Arlington<br/>Housing<br/>Authority</b> | <b>Arlington<br/>Convention<br/>and<br/>Visitors<br/>Bureau, Inc.</b> | <b>Arlington<br/>Housing<br/>Finance<br/>Corporation</b> | <b>Arlington<br/>Industrial<br/>Development<br/>Corporation</b> | <b>Total</b>    |
|--|--|--|---|--|---|-----------------|
| <b>ASSETS</b>  |  |  |   |  |   |                 |
| Cash and cash equivalents                              | \$ 1,845   | \$ 1,700                                   | \$ 196  | \$ 235   | \$ 3  | \$ 3,979        |
| Investments  | 5,905  | 1,412                                      | -   | -  | -   | 7,317           |
| Receivables (net of allowances<br>for uncollectibles): |  |  |   |  |   |                 |
| Grants   | -  | 72   | -   | -  | -   | 72              |
| Lease  | 39,055   | -  | -   | -  | -   | 39,055          |
| Accrued interest                                       | 1  | 2  | -   | -  | -   | 3               |
| Settlement agreement                                   | 11,652   | -  | -   | -  | -   | 11,652          |
| Other  | 72   | -  | -   | -  | -   | 72              |
| Inventory  | -  | -  | 6   | -  | -   | 6               |
| Prepaid expenses                                       | -  | 1,810                                      | 7   | -  | -   | 1,817           |
| Capital Assets   |  |  |   |  |   |                 |
| Land   | -  | -  | -   | -  | -   | -               |
| Buildings and improvements                             | 2,739  | 562  | -   | -  | -   | 3,301           |
| Machinery and equipment                                | -  | 199  | 367   | -  | -   | 566             |
| Accumulated depreciation                               | (1,150)  | (298)                                      | (212)   | -  | -   | (1,660)         |
| <b>Total Assets</b>                                    | <b>60,119</b>  | <b>5,459</b>                               | <b>364</b>  | <b>235</b>   | <b>3</b>  | <b>66,180</b>   |
| <b>LIABILITIES</b>                                     |  |  |   |  |   |                 |
| Accounts payable and accrued<br>liabilities            | 21   | 2,441                                      | 137   | -  | -   | 2,599           |
| Retainage payable                                      | -  | -  | -   | -  | -   | -               |
| Due to primary government                              | -  | 26   | -   | -  | -   | 26              |
| Deferred revenue                                       | 39,055   | -  | 2   | -  | -   | 39,057          |
| Sales tax payable                                      | 74   | -  | -   | -  | -   | 74              |
| Sales tax payable - due in more than<br>one year       | 534  | -  | -   | -  | -   | 534             |
| Bonds payable - due in more than<br>one year           | 17,180   | -  | -   | -  | -   | 17,180          |
| <b>Total Liabilities</b>                               | <b>56,864</b>  | <b>2,467</b>                               | <b>139</b>  | <b>-</b>   | <b>-</b>  | <b>59,470</b>   |
| <b>NET ASSETS</b>                                      |  |  |   |  |   |                 |
| Invested in capital assets<br>(net of related debt)    | -  | 463  | -   | -  | -   | 463             |
| Restricted for debt service                            | 6,552  | -  | -   | -  | -   | 6,552           |
| Unrestricted   | (3,297)  | 2,529                                      | 225   | 235  | 3   | (305)           |
| <b>Total Net Assets</b>                                | <b>\$ 3,255</b>  | <b>\$ 2,992</b>                            | <b>\$ 225</b>   | <b>\$ 235</b>  | <b>\$ 3</b>   | <b>\$ 6,710</b> |

**CITY OF ARLINGTON, TEXAS  
COMBINING STATEMENT OF ACTIVITIES  
DISCRETELY PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

**Program Revenues**

| <b>Functions/Programs</b>                                 | <b><u>Expenses</u></b>  | <b><u>Charges for<br/>Services</u></b> | <b><u>Operating<br/>Grants and<br/>Contributions</u></b> | <b><u>Capital<br/>Grants and<br/>Contributions</u></b> |
|---|-------------------------|--|--|--|
| <b>Component Units:</b>                                   |                         |  |  |  |
| Arlington Sports Facilities Development<br>Authority, Inc | \$ 2,662                | \$ 2,589                               | \$ -   | \$ -   |
| Arlington Housing Authority                               | 26,009                  | -                                      | 26,315   | -  |
| Arlington Convention & Visitors Bureau, Inc.              | 3,090                   | 2,729                                  | 426  | -  |
| Arlington Housing Finance Corporation                     | -                       | 12                                     | -  | -  |
| <b>Total Component Units</b>                              | <b><u>\$ 31,761</u></b> | <b><u>\$ 5,330</u></b>                 | <b><u>\$ 26,741</u></b>                                  | <b><u>\$ -</u></b>                                     |

General revenues:

Taxes

Interest revenue

Other

Net increase

(decrease) in the fair

value of investments

Total general revenues and transfers

Change in net assets

Net assets, October 1

Net assets, September 30

| <b>Net (Expenses) Revenue and<br/>Changes in Net Assets</b>                    |  |   |  |   |                 |
|--|--|---|--|---|-----------------|
| <b>Component Units</b>   |  |   |  |   |                 |
| <b>Arlington<br/>Sports<br/>Facilities<br/>Development<br/>Authority, Inc.</b> | <b>Arlington<br/>Housing<br/>Authority</b> | <b>Arlington<br/>Convention<br/>&amp; Visitors<br/>Bureau</b> | <b>Arlington<br/>Housing<br/>Finance<br/>Corporation</b> | <b>Arlington<br/>Industrial<br/>Development<br/>Corporation</b> | <b>Total</b>    |
| \$ (73)  | \$ -                                       | \$ -  | \$ -   | \$ -  | \$ (73)         |
| -  | 306  | -   | -  | -   | 306             |
| -  | -  | 65  | -  | -   | 65              |
| -  | -  | -   | 12   | -   | 12              |
| <u>\$ (73)</u>   | <u>\$ 306</u>                              | <u>\$ 65</u>  | <u>\$ 12</u>   | <u>\$ -</u>   | <u>\$ 310</u>   |
| \$ -   | \$ -                                       | \$ -  | \$ -   | \$ -  | \$ -            |
| 215  | 18   | 3   | 4  | -   | 240             |
| -  | 188  | -   | -  | -   | 188             |
| (40)   | 7  | -   | (1)  | -   | (34)            |
| 175  | 213  | 3   | 3  | -   | 394             |
| 102  | 519  | 68  | 15   | -   | 704             |
| 3,153  | 2,473                                      | 157   | 220  | 3   | 6,006           |
| <u>\$ 3,255</u>  | <u>\$ 2,992</u>                            | <u>\$ 225</u>   | <u>\$ 235</u>  | <u>\$ 3</u>   | <u>\$ 6,710</u> |



**CITY OF ARLINGTON, TEXAS**  
**BUDGETARY COMPARISON SCHEDULE**  
**DEBT SERVICE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | Budgeted Amounts |           | Actual Amounts |                                      | Variance with                   |   |
|--|------------------|-----------|----------------|--------------------------------------|---------------------------------|---|
|  | Original         | Final     | Actual         | Adjustments<br>to Budgetary<br>Basis | Actual on<br>Budgetary<br>Basis | Final Budget-<br>Positive<br>(Negative) |
| REVENUES                                     |                  |           |                |                                      |                                 |   |
| Taxes  | \$ 38,868        | \$ 38,868 | \$ 39,772      | \$ -                                 | \$ 39,772                       | \$ 904                                  |
| Interest revenue                             | 260              | 260       | 310            | -                                    | 310                             | 50                                      |
| Net (decrease) in fair value of investments  | -                | -         | (7)            | -                                    | (7)                             | (7)                                     |
| Other revenue                                | 124              | 124       | 124            | -                                    | 124                             | -                                       |
| Total Revenues                               | 39,252           | 39,252    | 40,199         | -                                    | 40,199                          | 947                                     |
| EXPENDITURES                                 |                  |           |                |                                      |                                 |   |
| Debt Service-                                |                  |           |                |                                      |                                 |   |
| Principal retirement                         | 28,270           | 28,270    | 28,270         | -                                    | 28,270                          | -                                       |
| Interest and fiscal charges                  | 14,649           | 14,649    | 14,637         | -                                    | 14,637                          | 12                                      |
| Bond issuance costs                          | -                | -         | -              | -                                    | -                               | -                                       |
| Total Expenditures                           | 42,919           | 42,919    | 42,907         | -                                    | 42,907                          | 12                                      |
| Deficiency of Revenues<br>Under Expenditures | (3,667)          | (3,667)   | (2,708)        | -                                    | (2,708)                         | 959                                     |
| OTHER FINANCING SOURCES                      |                  |           |                |                                      |                                 |   |
| Transfers in                                 | 3,675            | 3,675     | 3,675          | -                                    | 3,675                           | -                                       |
| Transfers out                                | -                | -         | -              | -                                    | -                               | -                                       |
| Total Other Financing Sources                | 3,675            | 3,675     | 3,675          | -                                    | 3,675                           | -                                       |
| Net Change In Fund Balances                  | 8                | 8         | 967            | -                                    | 967                             | 959                                     |
| Fund Balances - Beginning                    | 2,026            | 2,026     | 2,026          | -                                    | 2,026                           | -                                       |
| Fund Balances - Ending                       | \$ 2,034         | \$ 2,034  | \$ 2,993       | \$ -                                 | \$ 2,993                        | \$ 959                                  |

**CITY OF ARLINGTON, TEXAS  
BUDGETARY COMPARISON SCHEDULE  
CONVENTION AND EVENT SERVICES  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

|   | Budgeted Amounts |                | Actual Amounts |                                      |                                 | Variance with                           |
|---|------------------|----------------|----------------|--------------------------------------|---------------------------------|---|
|   | Original         | Final          | Actual         | Adjustments<br>to Budgetary<br>Basis | Actual on<br>Budgetary<br>Basis | Final Budget-<br>Positive<br>(Negative) |
| <b>REVENUES</b>                               |                  |                |                |                                      |                                 |   |
| Taxes   | \$ 4,000         | \$ 4,000       | \$ 3,981       | \$ -                                 | \$ 3,981                        | \$ (19)                                 |
| Licenses and permits                          | -                | -              | -              | -                                    | -                               | -                                       |
| Utility franchise fees                        | -                | -              | -              | -                                    | -                               | -                                       |
| Fines and forfeitures                         | -                | -              | -              | -                                    | -                               | -                                       |
| Leases, rents and concessions                 | -                | -              | -              | -                                    | -                               | -                                       |
| Service charges                               | 2,349            | 2,349          | 2,422          | -                                    | 2,422                           | 73                                      |
| Interest revenue                              | -                | -              | 1              | -                                    | 1                               | 1                                       |
| Net increase in the fair value of investments | -                | -              | -              | -                                    | -                               | -                                       |
| Other revenue                                 | 15               | 15             | -              | -                                    | -                               | (15)                                    |
| <b>Total Revenues</b>                         | <u>6,364</u>     | <u>6,364</u>   | <u>6,404</u>   | <u>-</u>                             | <u>6,404</u>                    | <u>40</u>                               |
| <b>EXPENDITURES</b>                           |                  |                |                |                                      |                                 |   |
| Current-                                      |                  |                |                |                                      |                                 |   |
| General government                            | -                | -              | -              | -                                    | -                               | -                                       |
| Public safety                                 | -                | -              | -              | -                                    | -                               | -                                       |
| Public works                                  | -                | -              | -              | -                                    | -                               | -                                       |
| Public health                                 | -                | -              | -              | -                                    | -                               | -                                       |
| Parks and recreation                          | -                | -              | -              | -                                    | -                               | -                                       |
| Convention & event services                   | 5,349            | 5,349          | 5,312          | (8)                                  | 5,304                           | 45                                      |
| Capital Outlay                                | 92               | 92             | 35             | -                                    | 35                              | 57                                      |
| <b>Total Expenditures</b>                     | <u>5,441</u>     | <u>5,441</u>   | <u>5,347</u>   | <u>(8)</u>                           | <u>5,339</u>                    | <u>102</u>                              |
| <b>Excess (Deficiency) Of Revenues</b>        |                  |                |                |                                      |                                 |   |
| <b>Over (Under) Expenditures</b>              | <u>923</u>       | <u>923</u>     | <u>1,057</u>   | <u>8</u>                             | <u>1,065</u>                    | <u>142</u>                              |
| <b>OTHER FINANCING SOURCES (USES)</b>         |                  |                |                |                                      |                                 |   |
| Transfers in                                  | 1,215            | 1,215          | 1,215          | -                                    | 1,215                           | -                                       |
| Transfers out                                 | (2,231)          | (2,231)        | (2,231)        | -                                    | (2,231)                         | -                                       |
| <b>Total Other Financing Sources (Uses)</b>   | <u>(1,016)</u>   | <u>(1,016)</u> | <u>(1,016)</u> | <u>-</u>                             | <u>(1,016)</u>                  | <u>-</u>                                |
| <b>Net Change In Fund Balances</b>            | (93)             | (93)           | 41             | 8                                    | 49                              | 142                                     |
| <b>Fund Balances - Beginning</b>              | 291              | 291            | 291            | -                                    | 291                             | -                                       |
| <b>Fund Balances - Ending</b>                 | \$ 198           | \$ 198         | \$ 332         | \$ 8                                 | \$ 340                          | \$ 142                                  |

**CITY OF ARLINGTON, TEXAS  
BUDGETARY COMPARISON SCHEDULE  
PARK PERFORMANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2004  
(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | Budgeted Amounts |               | Actual Amounts |                                      |                                 | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|--|------------------|---------------|----------------|--------------------------------------|---------------------------------|--|
|  | Original         | Final         | Actual         | Adjustments<br>to Budgetary<br>Basis | Actual on<br>Budgetary<br>Basis |  |
| <b>REVENUES</b>  |                  |               |                |                                      |                                 |  |
| Taxes  | \$ -             | \$ -          | \$ -           | \$ -                                 | \$ -                            | \$ -   |
| Licenses and permits   | -                | -             | -              | -                                    | -                               | -  |
| Utility franchise fees   | -                | -             | -              | -                                    | -                               | -  |
| Fines and forfeitures  | -                | -             | -              | -                                    | -                               | -  |
| Leases, rents and concessions  | -                | -             | -              | -                                    | -                               | -  |
| Service charges  | 7,075            | 7,075         | 6,356          | -                                    | 6,356                           | (719)  |
| Other  | -                | -             | 4              | -                                    | 4                               | 4  |
| Interest revenue   | -                | -             | 6              | -                                    | 6                               | 6  |
| Net increase in the fair value of investments                        | -                | -             | -              | -                                    | -                               | -  |
| <b>Total Revenues</b>  | <u>7,075</u>     | <u>7,075</u>  | <u>6,366</u>   | <u>-</u>                             | <u>6,366</u>                    | <u>(709)</u>   |
| <b>EXPENDITURES</b>  |                  |               |                |                                      |                                 |  |
| Current-   |                  |               |                |                                      |                                 |  |
| General government   | -                | -             | -              | -                                    | -                               | -  |
| Public safety  | -                | -             | -              | -                                    | -                               | -  |
| Public works   | -                | -             | -              | -                                    | -                               | -  |
| Public health  | -                | -             | -              | -                                    | -                               | -  |
| Parks and recreation   | 6,825            | 6,825         | 6,263          | (321)                                | 5,942                           | 883  |
| Capital Outlay   | 115              | 115           | 45             | -                                    | 45                              | 70   |
| <b>Total Expenditures</b>  | <u>6,940</u>     | <u>6,940</u>  | <u>6,308</u>   | <u>(321)</u>                         | <u>5,987</u>                    | <u>953</u>   |
| <b>Excess (Deficiency) Of Revenues<br/>Over (Under) Expenditures</b> | <u>135</u>       | <u>135</u>    | <u>58</u>      | <u>321</u>                           | <u>379</u>                      | <u>244</u>   |
| <b>OTHER FINANCING USES</b>  |                  |               |                |                                      |                                 |  |
| Issuance of capital leases   | -                | -             | 237            | (237)                                | -                               | -  |
| Transfers in   | -                | -             | -              | -                                    | -                               | -  |
| Transfers out  | (246)            | (246)         | (872)          | -                                    | (872)                           | (626)  |
| <b>Total Other Financing Uses</b>                                    | <u>(246)</u>     | <u>(246)</u>  | <u>(635)</u>   | <u>(237)</u>                         | <u>(872)</u>                    | <u>(626)</u>   |
| <b>Net Change In Fund Balances</b>                                   | <u>(111)</u>     | <u>(111)</u>  | <u>(577)</u>   | <u>84</u>                            | <u>(493)</u>                    | <u>(382)</u>   |
| <b>Fund Balances - Beginning</b>                                     | <u>861</u>       | <u>861</u>    | <u>861</u>     | <u>-</u>                             | <u>861</u>                      | <u>-</u>   |
| <b>Fund Balances - Ending</b>  | <u>\$ 750</u>    | <u>\$ 750</u> | <u>\$ 284</u>  | <u>\$ 84</u>                         | <u>\$ 368</u>                   | <u>\$ (382)</u>  |

**CITY OF ARLINGTON, TEXAS**  
**BUDGETARY COMPARISON SCHEDULE**  
**STREET MAINTENANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|  | Budgeted Amounts |                 | Actual Amounts  |                                      |                                 | Variance with<br>Final Budget-<br>Positive<br>(Negative) |
|--|------------------|-----------------|-----------------|--------------------------------------|---------------------------------|--|
|  | Original         | Final           | Actual          | Adjustments<br>to Budgetary<br>Basis | Actual on<br>Budgetary<br>Basis |  |
| <b>REVENUES</b>  |                  |                 |                 |                                      |                                 |  |
| Taxes  | \$ 9,652         | \$ 9,652        | \$ 9,974        | \$ -                                 | \$ 9,974                        | \$ 322   |
| Licenses and permits   | -                | -               | -               | -                                    | -                               | -  |
| Utility franchise fees   | -                | -               | -               | -                                    | -                               | -  |
| Fines and forfeitures  | -                | -               | -               | -                                    | -                               | -  |
| Leases, rents and concessions  | -                | -               | -               | -                                    | -                               | -  |
| Service charges  | -                | -               | -               | -                                    | -                               | -  |
| Interest revenue   | 26               | 26              | 84              | -                                    | 84                              | 58   |
| Net (decrease) in the fair value of investments                      | -                | -               | (17)            | -                                    | (17)                            | (17)   |
| <b>Total Revenues</b>  | <u>9,678</u>     | <u>9,678</u>    | <u>10,041</u>   | <u>-</u>                             | <u>10,041</u>                   | <u>363</u>   |
| <b>EXPENDITURES</b>  |                  |                 |                 |                                      |                                 |  |
| Current-   |                  |                 |                 |                                      |                                 |  |
| General government   | -                | -               | -               | -                                    | -                               | -  |
| Public safety  | -                | -               | -               | -                                    | -                               | -  |
| Public works   | 13,093           | 13,093          | 7,992           | 4,073                                | 12,065                          | 1,028  |
| Public health  | -                | -               | -               | -                                    | -                               | -  |
| Parks and recreation   | -                | -               | -               | -                                    | -                               | -  |
| <b>Total Expenditures</b>  | <u>13,093</u>    | <u>13,093</u>   | <u>7,992</u>    | <u>4,073</u>                         | <u>12,065</u>                   | <u>1,028</u>   |
| <b>Excess (Deficiency) Of Revenues<br/>Over (Under) Expenditures</b> | <u>(3,415)</u>   | <u>(3,415)</u>  | <u>2,049</u>    | <u>(4,073)</u>                       | <u>(2,024)</u>                  | <u>1,391</u>   |
| <b>OTHER FINANCING SOURCES</b>                                       |                  |                 |                 |                                      |                                 |  |
| Transfers in   | 2,847            | 2,847           | 2,808           | -                                    | 2,808                           | (39)   |
| Transfers out  | -                | -               | (196)           | 196                                  | -                               | -  |
| <b>Total Other Financing Sources</b>                                 | <u>2,847</u>     | <u>2,847</u>    | <u>2,612</u>    | <u>196</u>                           | <u>2,808</u>                    | <u>(39)</u>  |
| <b>Net Change In Fund Balances</b>                                   | <u>(568)</u>     | <u>(568)</u>    | <u>4,661</u>    | <u>(3,877)</u>                       | <u>784</u>                      | <u>1,352</u>   |
| <b>Fund Balances - Beginning</b>                                     | <u>4,742</u>     | <u>4,742</u>    | <u>4,742</u>    | <u>-</u>                             | <u>4,742</u>                    | <u>-</u>   |
| <b>Fund Balances - Ending</b>  | <u>\$ 4,174</u>  | <u>\$ 4,174</u> | <u>\$ 9,403</u> | <u>\$ (3,877)</u>                    | <u>\$ 5,526</u>                 | <u>\$ 1,352</u>  |